

EXHIBIT B

Expense Summary for the Application Period

Category	Amount
Hotel and Travel Expenses	\$3,511.43
Eversheds' UK Office Legal Fees	\$25,501.96

Total: **\$ 29,013.39**

Eversheds Sutherland (International) LLP
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London
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Tel +44 20 7919 4500
www.eversheds-sutherland.com

Eversheds Sutherland (US) LLP
999 Peachtree Street NE
Suite 2300
Atlanta GA 30309-3996
USA

Date (Tax Point)	12 June 2024
Our VRN	GB820704559
Matter Number	319558.001014
Invoice Number	9020087841
Our Ref	Alex Rogan
Your Ref	Mark Sherrill

Invoice
FTX ad hoc

USD

Period of Invoice - 03 January 2024 to 10 January 2024

Fees Not Liable to VAT

Eversheds Sutherland (International) LLP

	23,562.46
Total Sum Payable	23,562.46 USD

Keith Fraud

Managing Partner
For Eversheds Sutherland (International) LLP

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9020087841

Fee Earner Totals**Eversheds Sutherland (International) LLP**

Timekeeper	Hours	Average rate	Amount
Ward, Martin	0.40	785.20	314.08
Rogan, Alex	5.90	835.86	4,931.57
Rogers, Craig	0.40	1,241.15	496.46
Andrews, Sam	3.30	569.91	1,880.70
Bryson, Meghan	1.50	740.88	1,111.32
Gill, Ian	6.30	987.84	6,223.39
Kaur Walia, Gurjeet	10.70	804.20	8,604.94
Total	28.50		23,562.46

Eversheds Sutherland (International) LLP

Timekeeper	Date	Hours	Rate	Amount	Narrative
Andrews, Sam	03.01.2024	2.00	569.91	1,139.82	Drafting memo and sending to Alex Rogan.
Andrews, Sam	03.01.2024	0.10	569.91	56.99	SAndrews further internal calls between SAndrews and ARogan.
Andrews, Sam	03.01.2024	0.10	569.91	56.99	SAndrews review of emails from ARogan re. note on interest.
Andrews, Sam	03.01.2024	0.50	569.91	284.96	SAndrews discussing with ARogan, IGill, GKWalia.
Andrews, Sam	03.01.2024	0.30	569.91	170.97	Call between SAndrews with MWard re: interest rate on proof of debt.
Andrews, Sam	03.01.2024	0.30	569.91	170.97	Internal call between SAndrews and ARogan.
Gill, Ian	03.01.2024	2.50	987.84	2,469.60	IGill amending draft advice having reviewing research.
Gill, Ian	03.01.2024	0.50	987.84	493.92	IGill discussing research with GKWalia.
Gill, Ian	03.01.2024	1.00	987.84	987.84	IGill reviewing research re interest.
Kaur Walia, Gurjeet	03.01.2024	0.50	804.20	402.10	Internal call with between ES UK and ES US to discuss interest rates in English position.
Kaur Walia, Gurjeet	03.01.2024	0.50	804.20	402.10	GKWalia discussing research with IGill.
Kaur Walia, Gurjeet	03.01.2024	0.50	804.20	402.10	GKWalia discussing with ARogan, IGill and SAndrews.
Kaur Walia, Gurjeet	03.01.2024	4.50	804.20	3,618.90	Drafting research note re statutory interest provisions in Rule 14.23.
Rogan, Alex	03.01.2024	0.50	835.86	417.93	ARogan discussing on a call with GKWalia re application of English statutory interest.
Rogan, Alex	03.01.2024	4.20	835.86	3,510.61	ARogan considering arguments around the application of English statutory interest.
Ward, Martin	03.01.2024	0.10	785.21	78.52	Emails between MWard and Erin Broderick.
Ward, Martin	03.01.2024	0.30	785.21	235.56	Discussion between MWard, SAndrews and ARogan re interest claim.
Bryson, Meghan	04.01.2024	1.20	740.88	889.06	MBryson review documents and consider rule 14.23.
Bryson, Meghan	04.01.2024	0.30	740.87	222.26	MBryson discussing interest with IGill and GKWalia.
Gill, Ian	04.01.2024	0.50	987.84	493.92	IGill reviewing internal emails between GKWalia and ARogan.
Gill, Ian	04.01.2024	0.30	987.84	296.35	IGill discussing cases with GKWalia and MBryson.
Gill, Ian	04.01.2024	1.50	987.84	1,481.76	IGill drafting and amending research re interest and drafting advice note.
Kaur Walia, Gurjeet	04.01.2024	2.00	804.20	1,608.40	GKWalia reviewing Lehmans cases for authority on interest provisions.
Kaur Walia, Gurjeet	04.01.2024	0.30	804.20	241.26	GKWalia discussing Lehman cases with IGill, ARogan and MBryson.
Kaur Walia, Gurjeet	04.01.2024	2.00	804.20	1,608.40	GKWalia drafting and amending email note to account for additional authorities.
Rogan, Alex	04.01.2024	0.40	835.86	334.34	ARogan and Crogers discussing advice regarding interest on pre-petition creditors and re Lehmen Bros precedent.
Rogan, Alex	04.01.2024	0.30	835.86	250.76	ARogan discussing research with GKWalia.
Rogan, Alex	04.01.2024	0.50	835.86	417.93	ARogan considering arguments around the application of English statutory interest.

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Timekeeper	Date	Hours	Rate	Amount	Narrative
Rogers, Craig	04.01.2024	0.20	1,241.13	248.23	CRogers reviewing advice from Alex Rogan regarding interest on pre-petition creditors.
Rogers, Craig	04.01.2024	0.20	1,241.13	248.23	CRogers follow up call discussing with Alex Rogan re Lehmen Bros precedent.
Kaur Walia, Gurjeet	10.01.2024	0.40	804.20	321.68	Review of further Lehmans case and consider points on statutory interest and highlight paragraphs referring to Rule 14.23.

EVERSHEDS
SUTHERLAND

Eversheds Sutherland (US) LLP
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Suite 2300
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USA

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www.eversheds-sutherland.com

Date (Tax Point) 11 March 2024
Our VRN GB820704559
Matter Number 319558.001014
Invoice Number 9020064746
Our Ref Alex Rogan
Your Ref Mark Sherrill

Invoice**USD****FTX ad hoc**

Period of Invoice - 03 January 2023 to 26 January 2023

Fees Not Liable to VAT

Eversheds Sutherland (International) LLP

1,939.50

Total Sum Payable **1,939.50 USD***Keith Froud***Managing Partner****For Eversheds Sutherland (International) LLP**

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9020064746

Fee Earner Totals

Eversheds Sutherland (International) LLP

Timekeeper	Hours	Average rate	Amount
Miah, Turon	1.10	645.00	709.50
Ward, Martin	1.50	820.00	1,230.00
Total	2.60		1,939.50

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SUTHERLAND

9020064746

Eversheds Sutherland (International) LLP

Timekeeper	Date	Hours	Rate	Amount	Narrative
Ward, Martin	03.01.2023	0.10	820.00	82.00	Email to Counsel's clerk re fees
Ward, Martin	03.01.2023	0.10	820.00	82.00	Email to Alex Rogan re invoicing
Miah, Turon	04.01.2023	0.30	645.00	193.50	Perusing emails from ESUS and Mr Quest KC
Miah, Turon	05.01.2023	0.40	645.00	258.00	Various emails from ESUS and Mr Quest KC
Miah, Turon	05.01.2023	0.20	645.00	129.00	Call with Martin Ward to discuss issues FTX terms and interest in fiat currency and e-money
Ward, Martin	05.01.2023	0.80	820.00	656.00	call with US team, counsel
Ward, Martin	11.01.2023	0.50	820.00	410.00	catch up with Alex Rogan
Miah, Turon	26.01.2023	0.20	645.00	129.00	Email from Sarah Paul and perusing amends to Mr Quest KC Note

C926 55-JT008-71D Doc 11002-3 Filed 08/14/24 Page 8 of 8